



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 53, 54 and 301

[REG–102951–16]

RIN 1545–BN36

Electronic-Filing Requirements for Specified Returns and Other Documents;
Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Proposed rule; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations amending the rules for filing electronically and affects persons required to file partnership returns, corporate income tax returns, unrelated business income tax returns, withholding tax returns, and certain information returns, registration statements, disclosure statements, notifications, actuarial reports, and certain excise tax returns.

DATES: The public hearing is being held on Wednesday, September 22, 2021 at 10:00 a.m. EDT. The IRS must receive speakers' outlines of the topics to be discussed at the public hearing by Tuesday, September 21, 2021.

ADDRESSES: The public hearing is being held by teleconference. Individuals who want to testify (by telephone) at the public hearing must send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number [REG–102951–16] and the word TESTIFY. For example, the subject line may say:

Request to TESTIFY at Hearing for REG–102951–16. The email must include the name(s) of the speaker(s) and title(s). No outlines will be accepted by email.

Send all outline submissions electronically via the Federal eRulemaking Portal at

www.regulations.gov (IRS REG–102951–16). Both the email requesting to testify and the outline submissions must be received by September 21, 2021.

FOR FURTHER INFORMATION CONTACT: Concerning these proposed regulations, Casey R. Conrad of the Office of the Associate Chief Counsel (Procedure and Administration), (202) 317–6844; concerning submissions of comments or outlines, the hearing, or any questions to attend the hearing by teleconferencing, Regina Johnson at (202) 317–5177 (not toll-free numbers) or preferably by email at publichearings@irs.gov. If emailing, please include the following information in the subject line: Attend, Testify, or Question and [REG–102951–16].

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking REG–102951–16 that was published in the **Federal Register** on Friday, July 23, 2021 86 FR 39910.

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments telephonically at the hearing must have submitted written comments and outlines on the topics to be addressed and the amount of time to be devoted to each topic by September 21, 2021. A period of 10 minutes is allotted to each person to present oral comments.

After receiving outlines, the IRS will prepare an agenda containing the schedule of speakers. The agenda and a partial schedule of speakers will be available via Federal eRulemaking Portal (www.Regulations.gov) under the title of Supporting & Related Material by September 21, 2021, and the final version will be available on September 22, 2021, via Federal eRulemaking Portal (www.Regulations.gov) under the title of Supporting & Related Material. The public hearing agenda will contain the telephone number and access code.

Individuals who want to attend (by telephone) the public hearing must also send an email to publichearings@irs.gov to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number [REG–102951–16] and the word ATTEND. For example, the subject line may say: Request to ATTEND Hearing for REG–102951–16. Please include your name(s) in the body of the email. Email requests to attend the public hearing must be received by 5:00 p.m. EDT on September 20, 2021.

The telephonic hearing will be made accessible to people with disabilities. To request special assistance during the telephonic hearing please contact the Publications and Regulations Branch of the Office of Associate Chief Counsel (Procedure and Administration) by sending an email to publichearings@irs.gov (preferred) or by telephone at (202) 317–5177 (not a toll-free number) by September 20, 2021. Any questions regarding speaking at or attending the public hearing may also be emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,
Federal Register Liaison,
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(Procedure and Administration).

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